

# State of Wisconsin



2009 Assembly Bill 174

Date of enactment: **November 12, 2009**

Date of publication\*: **November 25, 2009**

## 2009 WISCONSIN ACT 66

AN ACT *to amend* 66.1106 (1) (i), 66.1106 (7) (a) and 66.1106 (11) (a); and *to create* 66.1106 (2) (c) and 66.1106 (7) (e) of the statutes; **relating to:** authorizing sharing of tax increments by certain environmental remediation tax incremental districts.

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

**SECTION 1.** 66.1106 (1) (i) of the statutes is amended to read:

66.1106 (1) (i) "Period of certification" means a period of not more than 23 years beginning after the department certifies the environmental remediation tax incremental base under sub. (4) ~~or~~ a period before all eligible costs have been paid, or a period before all eligible costs of a recipient district designated under sub. (2) (c) have been paid, whichever occurs first.

**SECTION 2.** 66.1106 (2) (c) of the statutes is created to read:

66.1106 (2) (c) Notwithstanding par. (a) or (b), or sub. (7) (d) 1. or (11) (a), if the governing body of a political subdivision determines that all eligible costs of an environmental remediation tax incremental district that it created will be paid before the date specified in sub. (11) (b), the governing body of that political subdivision may adopt a resolution requesting that the department allocate positive environmental remediation tax increments generated by that donor environmental remediation tax incremental district to pay the eligible costs of another environmental remediation tax incremental district created by that governing body. A resolution under

this paragraph must be adopted before the expiration of the period of certification.

**SECTION 3.** 66.1106 (7) (a) of the statutes is amended to read:

66.1106 (7) (a) Subject to pars. (b), (c) ~~and~~ (d), and (e), the department shall annually authorize the positive environmental remediation tax increment with respect to a parcel or contiguous parcels of property during the period of certification to the political subdivision that incurred the costs to remediate environmental pollution on the property, except that an authorization granted under this paragraph does not apply after the department receives the notice described under sub. (10) (b).

**SECTION 4.** 66.1106 (7) (e) of the statutes is created to read:

66.1106 (7) (e) Notwithstanding par. (d), if the governing body of a political subdivision adopts a resolution described in sub. (2) (c), it shall provide a copy of the resolution to the department. The department shall authorize a positive environmental remediation tax increment generated by a donor district, as described in sub. (2) (c), to the political subdivision that incurred eligible costs to remediate environmental pollution in another district within that political subdivision, as described in sub. (2) (c), until the earlier of the following occurs:

1. The political subdivision has received aggregate environmental remediation tax increments with respect

\* Section 991.11, WISCONSIN STATUTES 2007-08 : Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication as designated" by the secretary of state [the date of publication may not be more than 10 working days after the date of enactment].

to the recipient district in an amount equal to the aggregate of all of the eligible costs for that district.

2. The donor district terminates under sub. (11) (b).

**SECTION 5.** 66.1106 (11) (a) of the statutes is amended to read:

66.1106 (11) (a) ~~The~~ Except as provided in sub. (2) (c), the political subdivision has received aggregate environmental remediation tax increments with respect to the district in an amount equal to the aggregate of all eligible costs.

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